

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

UNITED STATES OF AMERICA

v.

THOMAS D. SELGAS (1)
MICHELLE L. SELGAS (2)
JOHN O. GREEN (3)

CRIMINAL NO. 3-18-CR-356-S

UNITED STATES' EXHIBIT LIST

Ex	Description of Exhibit	Objections	Admitted
IRS Records and Correspondence			
1	2005 IRS Account Transcript for T. Selgas		
2	2005 IRS Account Transcript for M. Selgas		
3	2005 IRS IRP Data for T. Selgas		
4	2005 IRS IRP Data for M. Selgas		
5	2005 IRS Tax Assessment File for M. Selgas		
6	2005 IRS Tax Assessment File for T. Selgas		
7	2005 IRS TaxMod for T. Selgas		
8	2005 IRS TaxMod for M. Selgas		
9	2005 MyMail Tax Return, Form 1065 (original)		
10	2005 MyMail Tax Return, Form 1065 (amended)		
11	2005 Selgas Tax Statement (from T. Selgas)		
12	2006 to 2009 Selgas Tax Statements (from T. Selgas)		
13	2014 Selgas Tax Statement (from IRS)		
14	2015 Selgas Tax Statement (from IRS)		
15	2012 and 2015 IRS IRP Data for T. Selgas		
16	IRS Certification of Lack of Record for 2006 to 2018 and Account Transcripts for T. Selgas		
17	IRS Certification of Lack of Record for 2006 to 2018 and Account Transcripts for M. Selgas		
18	1998 to 2001 IRS Account Transcripts for T. Selgas and M. Selgas		

19	2002 IRS Account Transcripts for T. Selgas		
20	IRS Examining Officer's Activity Report for T. Selgas 10/1/2001 to 10/24/2002		
21	1997 Selgas Form 1040 and IRS Request for Adjustment		
22	1998 Selgas Form 1040 and IRS Request for Adjustment		
23	1999 Selgas Form 1040 and IRS Request for Adjustment and related documents		
24	2000 Selgas Form 1040 (first two pages) and IRS Request for Adjustment		
25	2001 Selgas Form 1040 (first two pages) and IRS Request for Adjustment		
26	IRS ICS History Transcript for T. Selgas		
27a	IRS Notice of Deficiency for M. Selgas (1997, 1998, 1999)		
27b	IRS Notice of Deficiency for M. Selgas (2000 and 2001)		
28	IRS Notice of Deficiency for T. Selgas (2002)		
29a	IRS Notice of Deficiency for T. Selgas (1997, 1998, 1999)		
29b	IRS Notice of Deficiency for T. Selgas (2000 and 2001)		
30	Correspondence to/from IRS regarding Tax Year 2005		
31	Letter from J. Green dated Feb. 8, 2007 for 2005		
32	IRS Letters dated Nov. 6, 2014 re: IRS Form 9297		
33	IRS Letters dated July 17, 2015 re: IRS Form 9297		
34	IRS Letter 937 to J. Green dated Jan. 27, 2016		
35	IRS Letter 729 to T. Selgas dated Nov. 6, 2014		
36	Letter from J. Green to IRS dated July 20, 2015		
37	Letter from J. Green to IRS dated Sept. 9, 2015		
38	Letter from J. Green to IRS dated Oct. 30, 2015		
39	IRS Letter 937 to J. Green for T. Selgas 2002 taxes dated July 17, 2015		
40	IRS Letter 937 to J. Green for T. Selgas 2002 taxes dated Nov. 6, 2014		
41	IRS Letter 1058A to M. Selgas for 1998 dated Nov. 6, 2014		
42	IRS Letter 3174A to T&M Selgas for 1998-2001 dated July 17, 2015		
43	Notices of Federal Tax Lien dated Oct. 28, 2014		
44	Letter from J. Green re: M. Selgas 1999 tax liability dated Nov. 18, 2011		

45	Letter from T. Selgas regarding tax liability dated Sept. 29, 2011		
46	IRS Letters to T. Selgas and M. Selgas dated Mar. 21, 2001 regarding their tax positions		
47	Unsigned 1997 and 1998 Tax Returns with Affidavits for M. Selgas and T. Selgas		
48	Form W-4 for T. Selgas dated Mar. 12, 2002		
49	1997 IRS Account Transcripts for T. Selgas and M. Selgas		
Equity Trust Documents			
50	Summons Response from Equity Trust dated Dec. 3, 2014		
51	Equity Trust -M. Selgas documents		
52	Equity Trust - T. Selgas 2008-2011 Transactions and Correspondence		
53	Equity Trust - T. Selgas 2012/2013 Transaction and Correspondence		
54	Equity Trust - T. Selgas 2014/2015 Transaction and Correspondence		
J. Green Records			
55	IRS Certification of Lack of Record for 2000 to 2018 and Account Transcripts for J. Green		
56	Green's State Bar License		
MyMail Related Documents			
57	IRS Notice to FPAA to TMP, M. Selgas and list of notices		
58	MyMail IRS Audit Forms and Work papers		
59	MyMail Secretary of State documents		
60a	Email to G. Summers from B. Derby dated Apr. 7, 2006 discussing revised K-1s		
60b	Email to G. Summers from B. Derby dated Apr. 4, 2006 re: MyMail 2005 IRS tax return		
61a	Email to G. Summers from B. Derby dated Mar. 12, 2006 re: MyMail Partnership Return		
61b	Email to G. Summers from B. Derby dated Feb. 13, 2006 RE: (copying T. Selgas)		
62	Email Chain to G. Summers from B. Derby dated Mar. 17, 2011 RE: Transfer of 1% ownership to John Green		
63	Email from M. Selgas to G. Summers regarding transfer of Settlement Proceeds		
64	G. Summer MyMail 1065 file with supporting documents		
65	Letters to partners regarding K-1s for 2005		

66	Judgment and Opinion from 5th Circuit – MyMail		
67	Judgment from U.S. District Court – MyMail		
68	US Motion for Summary Judgment in District Court case for MyMail		
69	Exhibits to US MSJ in District Court case for MyMail		
70	Email from J. Green to MyMail Partners dated Apr. 7, 2006 re: amended K-1s		
71	Email from paralegal to L.Osentowski dated Oct. 11, 2006 attaching cover letter for MyMail Amended K-1		
72	Amended MyMail K-1 for PC's and Net's LLC		
73	Email from T. Selgas to L.Osentowski dated Mar. 2, 2010 re: MyMail Lawsuit		
74	Email from T. Selgas to L.Osentowski dated Jan. 25, 2011 re: McKool Smith Affidavit		
75	Email chain between L.Osentowski and lawbug dated July 1, 2010 re: MyMail Lawsuit		
76	Email chain between L.Osentowski and lawbug re: CPA infor dated June 18, 2010		
77	Email chain between L.Osentowski and T.Selgas re: MyMail Lawsuit dated June 17, 2010		
78	Email chain between L.Osentowski and T.Selgas dated Mar. 30, 2010 re: Fwd: Additional Info		
79	Email between L.Osentowski and J. Green dated Mar. 18, 2010		
80	Email between L.Osentowski and J. Green dated Mar. 2, 2010		
81	Email between L.Osentowski and J. Green dated Feb. 22, 2010		
82	Email between L.Osentowski and T. Selgas dated Feb. 22, 2010 re: Information		
83	Email between L.Osentowski and J. Green dated Feb. 22, 2010 re: Information		
84	MyMail Petition for Readjustment		
85	Notice of Final Partnership Administrative Adjustment		
86	MyMail Partnership Agreement		
87	MyMail Amended Partnership Agreement		
88	Filed MyMail Petition in 6:09-cv-00273 (E.D. Texas)		
Dillon Gage Records			
89	Dillon Gage Certificates to T. Selgas		
90	Vendor Payment History for 01/01/00 through 12/31/09 (T. Selgas)		

91	Invoice for Richard and JoAnn Bryant Jan. 31, 2008		
92	Email from T. Selgas to I. Fritz dated May 27, 2009 and attachment		
93	Transaction History Report Aug. 5, 2009 (T. Selgas)		
94	Transactions for T. Selgas		
95	Checks from Dillon Gage		
96	Vendor Payment History for 01/01/09 through 1/23/10 and transactions		
97	Green Transactions		
98	Letter from I. Fritz to T. Selgas dated June 12, 2009		
99	Additional Dillon Gage records including later transactions		
Bank Records			
100	Amex Costco Card Selgas x1002 Oct. 2002 to Feb. 2009		
101	Amex Costco Card Selgas x1002 Jan. 2009 to Aug. 2011		
102	Amex Costco Card Selgas x1002 May 2009 to May 2016		
103	RESERVED		
104	Signature Card for Bank of America x8888		
105	Bank of America Green IOLTA x8888 Dec. 2009 to Sept. 2015 (statements)		
106	Bank of America Green IOLTA x8888 (Debits)		
107	Bank of America Green IOLTA x8888 (Deposits)		
108	Bank of America Green IOLTA x8888 Aug. 2015 to July 2017 (statements)		
109	Bank of America Green IOLTA x8888 (Debits)		
110	Bank of America Green IOLTA x8888 (Deposits)		
111	Select Deposits into x8888 fbo Selgases		
112	Select Debits/Checks from x8888 fbo Selgases		
113	Select Debits/Checks from x8888 fbo Green		
114-119	RESERVED		
120	Citi Credit Card x2937 - Statements and Payments Aug 2007 to Feb 2009		
121	Citi Credit Card x2937, x1126, x1812 - Statements May 2009 to June 2015		
122	Citi Credit Card x1812, x7116 - Statements Mar 2015 to Aug. 2017		

123	Citi Credit Card x2937, x1126, x 1812 - Payments May 2009 to June 2015		
124	Citi Credit Card x1812, x7116 - Payments Mar 2015 to July 2017		
125	Citi Credit Card x0446 - Statements and Payments Jan 2008 to Feb 2009		
126	Citi Credit Card x3286, x4708, x3516, x3383 - Statements May 2009 to June 2015		
127	Citi Credit Card x3383 - Statements Mar 2015 to Aug 2017		
128	Citi Credit Card x3286, x4708, x3383, x3516 - Payments May 2009 to Feb 2015		
129	Citi Credit Card x3383 - Payments Apr. 2015 to May 2017		
130	Citi Credit Card x5763 Application Info		
131	Citi Credit Card x5763 - Statements Oct. 2013 to May 2015		
132	Citi Credit Card x5763, x0811, - Statements Mar 2015 to Aug 2017		
133	Citi Credit Card x5763 - Payments Dec. 2013 to Mar 2015		
134	Citi Credit Card x5763, x0811 - Payments July 2015 to Aug. 2017		
135	Citi Credit Card x6072 Application		
136	Citi Credit Card x6072 - Statements May 2009 to May 2015		
137	Citi Credit Card x6072 - Statements Mar 2015 to Aug 2017		
138	Citi Credit Card x6072 - Payments Nov. 2010 to May 2015		
139	Citi Credit Card x6072 - Payments May 2015 to July 2017		
140	Citi Credit Card Sears x6399 Application		
141	Citi Credit Card Sears x6399 - Statements for Oct. 2009 to Jan. 2012		
142	Citi Credit Card Sears x6399 - Statements Oct.2015 to Aug. 2017		
143	Citi Credit Card Sears x6399 - Payments		
144	Citi Credit Card Sears x6399 - Payments Nov. 2015 to July 2017		
145	Citi Credit Card Costco x1002, x6078- Statements April 2015 to Aug 2017		
146	Citi Credit Card Costco x0678 - Payments Aug. 2016 to July 2017		
147	Select Citi Statements		
148- 149	RESERVED		
150	Chase Credit Card Statements T. Selgas x1294 Jan. 2008 to Dec. 2015		

151	Chase Convenience Checks x1294 T. Selgas		
152	Chase Credit Card Statements T. Selgas x8395 Jan. 2008 to Dec. 2015		
153	Chase Credit Card Statements M. Selgas x3332 Jan. 2008 to Dec. 2015		
154	Chase Convenience Checks x3332 M. Selgas		
155-159	RESERVED		
160	Compass Bank Green IOLTA x8393 - opening documents		
161	Compass Bank Green IOLTA x8393 - statements Dec. 2009-Feb.2011, wires and debits		
162	Compass Bank Green IOLTA x8393 - debits/checks		
163	Compass Bank Green IOLTA x8393 - Payment Research Report		
164	Compass Bank Green IOLTA x8393 - statements Dec. 2009 - Feb. 2014		
165-168	RESERVED		
169	Community Credit Union Statements x5140 for 2005		
170	View Point Bank Selgas x5140 - Statements, Debits and Credits Jan. 2006 to Feb. 2009		
171	View Point Bank Selgas x5140 - Statements, Debits and Credits Mar 2009 to Oct. 2010		
172	RESERVED		
173	Wells Fargo MyMail x0501 – Statements Jan. 2003 to May 2006		
174	Wells Fargo MyMail x0501 – September 2005 Statement		
175	Wachovia Green IOLTA x0758 - Signature Card/Application dated 8/24/2007		
176	Wachovia Green IOLTA x0758 - Statements Aug. 2007 to May 2009		
177	Wachovia Green IOLTA x0758 - Checks/Debits Aug. 2007 to May 2009		
178	Wachovia Green IOLTA x0758 - Deposits Aug. 2007 to May 2009		
179	Wachovia Green IOLTA x0758 - Statements May 2009 to Feb. 2012		
180	Transfers		
181	Wachovia Green IOLTA x1118 - Signature Card		
182	Wachovia Green IOLTA x1118 - Statements Mar 2008 to May 2009		

183	Wachovia Green IOLTA x1118 - Statements May 2009 to Mar 2012		
184	Wachovia Green IOLTA x1710 - Signature Card		
185	Wachovia Green IOLTA x1710 - Statements June 2009 to Mar 2012		
186	Wachovia MyMail x8368 - Statement and transaction report Dec. 2005		
187	Wells Fargo MyMail x3015 - Statements Aug 2011-July 2017		
188	Select Wachovia Deposits		
189	Select Wachovia Checks/Debits		
Other Third Party Financial Documents and Correspondence			
190	Volkswagen Credit, Inc. Documents		
191a	Letter from Community Credit Union to T. Selgas dated August 22, 2000		
191b	Letter from Community Credit Union to T. Selgas dated April 17, 2000		
191c	Letter from Charles Schwab to T. Selgas dated August 31, 2000		
191d	Notice of Underreporting Income to IRS from Charles Schwab to T. Selgas dated April 10, 2000		
191e	Letter from Federated to T. Selgas dated August 16, 2000		
191f	Letter from Federated to T. Selgas dated April 28, 2000		
Garland Property - Documents and Correspondence			
192	Sale of Garland House – Documents from Republic Title		
193	Email from T. Selgas to J. Green dated Jan. 27, 2009 re: Wire Instructions for Final Lawful Money Payment		
194	Escrow Sheet for Garland Property Closing Oct. 27, 2009		
195	RESERVED		
Athens Property - Documents and Correspondence			
196	Trinity Valley Electric Company Records		
197	RESERVED		
198	Henderson County Land Records		
199	RESERVED		
200	Henderson County Appraisal Records from Appeal		
201	Henderson County Appraisal Notice of Protest and related docs (2010)		

202	Henderson County Appraisal Notice of Protest and related docs (2012)		
203	Emails dated Jan. 14, 2008 from T. Selgas re: Purchase of Athens		
204	Email dated Jan. 14, 2008 from M. Belcher regarding sale		
205	Email dated Jan. 17, 2008 from belcher melody@aol to james@quitmanrealtytx Re: recap		
206	Email chain dated Jan. 29, 2008 james@quitmanrealtytx and belcher melody@aol		
207	Email chain dated Jan. 22, 2008 james@quitmanrealtytx and belcher melody@aol		
208	Email chain dated Jan. 30, 2008 belcher melody@aol and james@quitmanrealtytx		
209	Deed and related documents		
210	Farm and Ranch Contract (from Title Company)		
211	Payment Information for Athens Property		
212	Athens Real Estate Closing Documents		
213	Exhibits A and B to Farm and Ranch Contract		
214	Farm and Ranch Contract (from J. Bryant)		
215	Email dated Dec. 7, 2007 from james@quitmanrealtytx to belcher melody re: Structural Engineer		
216	Email dated Oct. 25, 2007 from michelle@mymail to sales@thecountryconnecton		
217-219	RESERVED		
Tax Court Documents			
220	M. Selgas Tax Court Petition for 1997 to 2001 (Dkt.18495)		
221	Reply filed by M. Selgas (Dkt.18495)		
222	Respondent's Motion for Summary Judgment (Dkt.18495)		
223	Petitioners Objection to Cross Motion for Summary Judgment (Dkt.18495)		
224	M. Selgas Tax Court Order of Dismissal and Decision (Dkt. 18495)		
225	Transcript of Proceeds (Hearing on MSJ) (Dkt. 18495)		
226	Entry of Appearance of J. Green (Dkt. 18495)		
227	5 th Circuit Affirmation of Tax Court Decision		
228	Tax Court Docket Sheet for Dkt. 18495		
229	RESERVED		

230	T. Selgas Tax Court Petition for 2002 (Dkt.23425)		
231	Answer by IRS (Dkt.23425)		
232	T. Selgas Motion for Summary Judgment (Dkt.23425)		
233	Respondent's Objection to Petitioner's Motion for Summary Judgment (Dkt.23425)		
234	Transcript of Proceeds 11/2/2005 (Dkt. 23425)		
235	Decision (Dkt.23425)		
236	Green Entry of Appearance (Dkt.23425)		
237	Notice of Appeal (Dkt.23425)		
238	5th Circuit Opinion Affirming Tax Court Decision for Dkt. 23425		
239	5th Circuit Judgment - Appeal from Tax Court 23425		
240	Stipulation (Dkt.23425)		
241	Tax Court Docket Sheet for Dkt.23425		
242-248	RESERVED		
249	Tax Court Docket Sheet for Dkt.9188		
250	T. Selgas Motion to Supplement Pleadings (Dkt.9188)		
251	Decision and Dismissal (Dkt.9188)		
252-257	RESERVED		
Additional Documents Found at ARL			
258	IRS Letters to T. Selgas and M. Selgas dated Nov. 28, 2001		
259	IRS Letter to T. Selgas dated Feb. 12, 2002		
260	ARL Copy of Folder for Client 82 - Selgas		
Business Record Certifications			
261	Business Record Certifications for Citibank, N.A.		
262	Business Record Certifications for Dillon Gage		
263	Business Record Certifications for Bank of America		
264	Business Record Certifications for Wells Fargo		
265	Business Record Certifications for View Point Bank		
266	Business Record Certifications for American Express		
267	Business Record Certifications for VW Credit, Inc.		
268	Business Record Certifications for BBVA Compass		

269	Business Record Certifications for Equity Trust		
270	Business Record Certifications for Chase Bank USA, N.A.		
271	Business Record Certifications For Republic Title of Texas		
272	Business Record Certifications for United Country – The Country Connection		
273	Business Record Certification for Trinity Valley Electric Cooperative		
274	Business Record Certification for Infinite Title Solutions, LLC		
275-299	RESERVED		
Summaries			
300	Summary of Deposits from T. and M. Selgas into J. Green's IOLTA		
301	Summary of Withdrawals from J. Green's IOLTA for the benefit of T. and M. Selgas		
302	Wachovia - Deposits from T. and M. Selgas to J. Green's IOLTA		
303	Wachovia – Withdrawals from J. Green's IOLTA for the benefit of T. and M. Selgas		
304	Compass – Withdrawals from J. Green's IOLTA for the benefit of T. and M. Selgas		
305	Bank of America – Deposits from T. and M. Selgas to J. Green's IOTLA		
306	Bank of America – Withdrawals from J. Green's IOLTA for the benefit of T. and M. Selgas		
307	Bank of America - Withdrawals from J. Green's IOLTA for the benefit of J. or E. Green		
308	Summary of Tax Due and Owing for years 1998 -2002 and 2005		
309	Summary of Dillon Gage Transactions		
310	2005 Tax Loss Calculation for T. Selgas - Revenue Agent's Report		
311	2005 Tax Loss Calculation for M. Selgas - Revenue Agent's Report		

Dated: September 9, 2019

Respectfully Submitted,
ERIN NEALY COX
UNITED STATES ATTORNEY

By: /s/ Mara A. Strier
ROBERT A. KEMINS
Massachusetts Bar No. 267330
Trial Attorney
U.S. Dept. of Justice, Tax Division
717 N. Harwood, Ste. # 400
Dallas, TX 75201
(214) 880-9781
Robert.A.Kemins@usdoj.gov

MARA A. STRIER
Florida Bar No. 644234
Trial Attorney
U.S. Dept. of Justice, Tax Division
150 M Street, NE
Mail Stop: 1.1505
Washington, DC 20002
(202) 514-5886
Mara.A.Strier@usdoj.gov

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on September 9, 2019, the foregoing document was filed using ECF, which will notify all counsel of record.

/s/ Mara Strier
Mara Strier
Trial Attorney
Tax Division, United States Department of Justice